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UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

FILED
IN CLERK'S OFFICE
U.S. DISTRICT COURT E.D.N.Y.
★ SEP 23 2009 ★
BROOKLYN OFFICE

SECURITIES AND EXCHANGE COMMISSION

Plaintiff

v.

ERIC TODD SEIDEN, et al.

Defendant

Case No. 09 Civ. 3116 (KAM) (RLM)

ANSWER OF KAMAL ABDALLAH

ANSWER

COMES NOW the Defendant, KAMAL ABDALLAH, pro se, and for his Answer to Plaintiff's First Amended Complaint, states as follows:

GENERAL DENIALS

1. The Defendant denies each and every allegation contained in the Complaint not specifically admitted herein to be true.
2. The Defendant denies Paragraph 1 of the Complaint for want of knowledge.
3. The Defendant denies the allegations of Paragraph 2 of the Complaint.
4. The Defendant denies the allegations of Paragraph 3 (a) of the Complaint for want of knowledge and denies the allegations of Paragraph 3 (b) of the Complaint.
5. The Defendant denies the allegations of Paragraphs 4 - 7 of the Complaint.

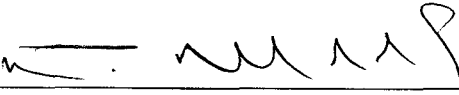
6. The Defendant denies the allegations of Paragraph 8 of the Complaint for want of knowledge.
7. The Defendant admits Paragraph 9 of the Complaint.
8. The Defendant denies the allegations of Paragraphs 10-31 of the Complaint as they relate to him and the remaining allegations for want of knowledge.
9. The Defendant specifically denies that he paid any kickbacks to anyone and specifically denies that he participated in any fraudulent conduct or stock manipulation, has received the benefit of any alleged illegal or improper conduct or was aware of any illegal or improper conduct as alleged in the Complaint.

AFFIRMATIVE DEFENSES

10. The Plaintiff's Complaint fails to state a claim upon which relief can be granted.
11. This Court lacks personal jurisdiction over the Defendant.
12. The Plaintiff's claims are barred by the doctrine of unclean hands.

WHEREFORE, having fully Answered Plaintiff's Complaint, the Defendant prays that the Complaint be dismissed at Plaintiff's cost.

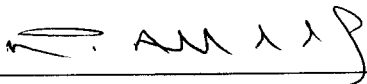
DATED this nd 22 day of September, 2009.



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CERTIFICATE OF SERVICE

A copy of the foregoing Answer was sent on this 22nd day of September via Federal Express to David Canellos, Attorney for Plaintiff, at Securities and Exchange Commission, New York Regional Office, 3 World Financial Center, Room 400, New York, NY 10281-1022.



Kamal Abdallah, Defendant Pro Se